

Return by joint fiduciaries.

ficiaries, the amounts distributed or distributable to each and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one or two or more joint fiduciaries.

SEC. 329. *Time and place of filing returns.*

Forms to be prescribed by commissioner.

Place of filing.
Time for filing.
Taxpayers using fiscal year.

Commissioner may extend time.

Returns to be verified.

Commissioner to prepare and distribute forms.

Failure to receive forms not excuse.

Returns shall be in such forms as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the commissioner at his main office or at any branch office which he may establish, on or before the fifteenth day of March, in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

SEC. 330. *Blank forms to be kept on file with register of deeds and deputy commissioners.*

Forms to be kept on file by register of deeds and deputy commissioners.

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or Deputy Commissioner of Revenue in each county a supply of blank forms for distribution.

SEC. 331. *Failure to file returns; supplementary returns.*

Commissioner may require supplementary return.

Items omitted or overstated.

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return, or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return, or otherwise, the commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items, returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be dis-